

## **ABSTRACT**

*Management representing the corporate, plays an important role in the decision of corporate disclosure, including the dissemination of information about the actions taken by the company to reduce GHG (greenhouse gas) emissions. The carbon accounting disclosure becomes a dilemma, as the fact that it is symbolic to improve the image of the company or substantive with the implementation. Therefore, this study aims to determine how the PT. Semen Indonesia Tbk (SI) applying carbon accounting, understand the meaning of SI in revealing carbon accounting tends symbolic or substantive, and the meaning of impression management for company.*

*This research applies interpretive approach with impression management theory. The analyzed data is the result of interviews with several informants, the chief and staff of Community Development Bureau, as well as R & D Technology and Products Department's Manager of PT. Semen Indonesia (SI).*

*This study found that SI have implemented a carbon accounting disclosure not only symbolically, but substantialy. SI implementing carbon accounting with the application of Clean Development Mechanism (CDM) from SI Lestari programme, environmentally product and technologies innovation, as well as community development activities. However, through the statements of informants, SI admit that carbon accounting disclosure is one way to improve the company's image. In addition, the informant also admitted that the role of impression management one of way for sustainability. The impression management understood as an effort to maintain existence and sustainability company in the future.*

*Keywords: Carbon Accounting, GHG Emission, Disclosure, Sustainability Reporting, Impression Management*